

Taxation statistics 2009–10

Table 3: Fringe benefits tax

Number of FBT payers and value of benefit, by employer type, taxable status¹, type of benefit and broad industry², 2010–11 FBT year³

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 Refer to 'Box 8.1: Calculating taxable status for fringe benefits tax' in the 'Fringe benefits tax' chapter of Taxation statistics 2009–10.

2 The industry groups are classified based on the Australian and New Zealand Standard Industry Classification (ANZSIC 2006) system.

3 The statistics for the 2010–11 FBT year were sourced from 2011 FBT returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of Taxation statistics 2009–10.

4 Includes entities who did not state their industry and invalid industry codes.

Taxation statistics 2009–10

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Taxable value of benefits	Cars-statutory		Cars-operating cost	
	No.	\$	No.	\$
Australian Government departments	105	21,068,462	25	2,557,750
Other employers				
Taxable				
Agriculture, forestry and fishing	410	6,870,041	190	1,005,966
Mining	565	54,999,731	80	646,404
Manufacturing	4,445	237,738,168	1,700	17,359,828
Electricity, gas, water and waste services	260	26,569,314	100	4,782,658
Construction	2,175	59,269,146	1,400	9,878,032
Wholesale trade	4,335	198,930,307	2,260	22,317,716
Retail trade	2,500	108,463,190	860	6,220,994
Accommodation and food services	685	10,585,677	270	1,724,619
Transport, postal and warehousing	980	60,443,355	365	3,319,039
Information media and telecommunications	500	32,130,547	190	1,821,120
Financial and insurance services	1,620	107,637,251	800	13,415,323
Rental, hiring and real estate services	930	26,777,607	710	4,716,305
Professional, scientific and technical services	3,925	81,503,700	2,380	15,326,912
Administrative and support services	1,175	48,559,057	640	7,375,653
Public administration and safety	850	130,548,816	440	19,842,818
Education and training	1,510	51,909,038	265	2,298,722
Health care and social assistance	1,595	60,636,404	815	7,180,948
Arts and recreation services	385	11,417,977	115	1,155,061
Other services	1,370	49,052,452	515	3,586,986
Other ⁴	710	36,208,050	290	3,510,368
Industry total	30,920	1,400,249,828	14,385	147,485,472
Non-taxable	110	1,226,751	60	213,456
Total	31,130	1,422,545,041	14,470	150,256,678

Taxation statistics 2009–10

Table 3: Fringe benefits tax

Number of FBT payers and value of benefit, by employer type, taxable status¹, type of benefit and broad industry², 2010–11 FBT year³

Taxable value of benefits	Loans granted		Debt waiver	
	No.	\$	No.	\$
Australian Government departments	25	90,681	5	1,258
Other employers				
Taxable				
Agriculture, forestry and fishing	15	40,765	5	20,745
Mining	65	1,252,040	20	552,123
Manufacturing	180	537,335	30	1,251,249
Electricity, gas, water and waste services	15	37,744	5	7,744
Construction	60	1,008,229	15	2,883,040
Wholesale trade	140	514,423	25	8,732,393
Retail trade	50	277,796	10	308,960
Accommodation and food services	20	136,263	5	143,051
Transport, postal and warehousing	55	226,702	10	102,362
Information media and telecommunications	20	222,330	5	646,115
Financial and insurance services	150	11,062,992	25	112,678,794
Rental, hiring and real estate services	40	610,771	5	2,314,623
Professional, scientific and technical services	125	599,889	25	429,484
Administrative and support services	65	603,257	10	2,711,850
Public administration and safety	65	1,223,750	5	171,357
Education and training	55	509,410	10	87,885
Health care and social assistance	35	831,133	5	6,189,437
Arts and recreation services	25	136,577	5	102,517
Other services	40	228,656	10	35,926
Other ⁴	35	93,925	5	763,911
Industry total	1,270	20,153,987	225	140,133,566
Non-taxable	5	119,919	5	4,340
Total	1,295	20,364,587	230	140,139,164

Taxation statistics 2009–10

Table 3: Fringe benefits tax

Number of FBT payers and value of benefit, by employer type, taxable status¹, type of benefit and broad industry², 2010–11 FBT year³

Taxable value of benefits	Expense payments		Housing	
	No.	\$	No.	\$
Australian Government departments	85	104,924,792	10	320,202,856
Other employers				
Taxable				
Agriculture, forestry and fishing	300	2,981,108	155	3,296,969
Mining	505	107,387,442	35	1,145,571
Manufacturing	2,130	97,977,034	120	3,776,865
Electricity, gas, water and waste services	170	8,988,190	25	887,012
Construction	890	21,433,852	55	1,637,420
Wholesale trade	2,145	70,608,446	60	2,262,838
Retail trade	770	21,433,851	25	1,733,732
Accommodation and food services	445	10,150,091	235	4,637,437
Transport, postal and warehousing	580	25,938,995	40	635,189
Information media and telecommunications	415	16,437,354	5	72,170
Financial and insurance services	1,190	177,802,268	55	9,252,020
Rental, hiring and real estate services	510	10,297,570	100	2,011,212
Professional, scientific and technical services	2,420	152,121,218	40	2,297,729
Administrative and support services	755	109,354,937	20	254,096
Public administration and safety	565	1,285,697,621	125	10,394,089
Education and training	960	78,203,996	215	15,427,834
Health care and social assistance	735	1,938,589,647	55	1,009,894
Arts and recreation services	235	20,567,695	60	1,043,743
Other services	805	210,312,402	90	2,422,459
Other ⁴	480	148,630,753	40	1,322,519
Industry total	17,000	4,514,914,470	1,545	65,520,798
Non-taxable	170	50,954,726	5	27,316
Total	17,255	4,670,793,988	1,550	385,750,970

Taxation statistics 2009–10

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Number of FBT payers and value of benefit, by employer type, taxable status¹, type of benefit and broad industry², 2010–11 FBT year³

Taxable value of benefits	Living away from home allowance		Airline transport	
	No.	\$	No.	\$
Australian Government departments	25	32,830,049	0	0
Other employers				
Taxable				
Agriculture, forestry and fishing	10	151,293	0	0
Mining	75	19,255,156	5	10,902
Manufacturing	155	5,546,323	10	72,982
Electricity, gas, water and waste services	25	2,797,019	0	0
Construction	160	10,387,272	5	42,941
Wholesale trade	145	3,523,082	5	212,935
Retail trade	40	890,069	5	5,049
Accommodation and food services	20	633,157	5	6,449
Transport, postal and warehousing	50	998,805	45	1,128,238
Information media and telecommunications	45	1,194,956	0	0
Financial and insurance services	110	2,543,307	5	48,698
Rental, hiring and real estate services	25	282,697	5	6,192
Professional, scientific and technical services	280	16,916,853	10	71,306
Administrative and support services	85	2,097,367	15	80,271
Public administration and safety	25	3,729,988	0	0
Education and training	20	285,359	5	38,873
Health care and social assistance	25	343,462	5	5,564
Arts and recreation services	10	894,696	0	0
Other services	30	1,530,569	5	30,627
Other ⁴	45	2,173,519	5	5,642
Industry total	1,385	76,174,949	105	1,766,669
Non-taxable	5	89,154	0	0
Total	1,415	109,094,152	105	1,766,669

Taxation statistics 2009–10

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Number of FBT payers and value of benefit, by employer type, taxable status¹, type of benefit and broad industry², 2010–11 FBT year³

Taxable value of benefits	Board		Property	
	No.	\$	No.	\$
Australian Government departments	5	41,282	15	968,363
Other employers				
Taxable				
Agriculture, forestry and fishing	15	84,911	55	436,110
Mining	30	2,039,874	165	11,319,192
Manufacturing	5	45,024	485	18,056,222
Electricity, gas, water and waste services	5	2,184	50	1,559,352
Construction	10	884,848	200	3,490,281
Wholesale trade	5	2,877	465	17,758,683
Retail trade	0	0	335	9,534,393
Accommodation and food services	65	541,463	105	1,197,454
Transport, postal and warehousing	5	3,971	155	4,530,096
Information media and telecommunications	0	0	180	17,365,046
Financial and insurance services	5	61,037	415	16,772,616
Rental, hiring and real estate services	5	82,944	130	3,115,922
Professional, scientific and technical services	10	117,579	595	20,184,077
Administrative and support services	5	106,265	235	9,662,985
Public administration and safety	5	31,494	85	1,771,993
Education and training	100	847,982	105	2,310,244
Health care and social assistance	5	73,773	60	881,266
Arts and recreation services	5	10,098	75	2,600,009
Other services	5	144,314	100	1,674,580
Other ⁴	5	48,862	120	3,422,392
Industry total	270	5,129,500	4,105	147,642,913
Non-taxable	5	5,200	5	1,915,626
Total	275	5,175,982	4,125	150,526,902

Taxation statistics 2009–10

Table 3: Fringe benefits tax

Number of FBT payers and value of benefit, by employer type, taxable status¹, type of benefit and broad industry², 2010–11 FBT year³

Taxable value of benefits	Entertainment		Car parking	
	No.	\$	No.	\$
Australian Government departments	50	2,214,342	70	13,065,042
Other employers				
Taxable				
Agriculture, forestry and fishing	10	48,288	35	376,771
Mining	5	19,109	425	11,053,694
Manufacturing	50	602,158	190	8,298,973
Electricity, gas, water and waste services	35	700,129	90	5,099,178
Construction	50	545,075	185	7,197,727
Wholesale trade	75	533,037	345	12,255,249
Retail trade	30	376,101	150	5,643,073
Accommodation and food services	85	1,066,742	160	4,533,991
Transport, postal and warehousing	35	478,917	215	15,085,142
Information media and telecommunications	20	161,633	240	18,438,765
Financial and insurance services	60	1,127,925	840	34,381,900
Rental, hiring and real estate services	35	257,116	200	6,521,028
Professional, scientific and technical services	180	2,369,261	1,150	35,365,765
Administrative and support services	55	1,761,626	415	10,491,754
Public administration and safety	315	9,530,810	225	29,049,585
Education and training	235	15,995,300	60	1,008,976
Health care and social assistance	45	6,682,286	105	7,215,631
Arts and recreation services	100	3,751,813	65	4,097,205
Other services	200	4,560,565	145	3,518,650
Other ⁴	55	1,933,064	190	7,686,896
Industry total	1,680	52,500,955	5,425	227,319,953
Non-taxable	5	518,700	5	9,782
Total	1,735	55,233,997	5,500	240,394,777

Taxation statistics 2009–10

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Taxable value of benefits	Meal entertainment		Other benefits	
	No.	\$	No.	\$
Australian Government departments	55	3,263,571	45	1,126,765
Other employers				
Taxable				
Agriculture, forestry and fishing	145	1,682,416	135	1,752,701
Mining	540	15,923,539	255	36,853,649
Manufacturing	1,925	40,401,991	760	32,764,561
Electricity, gas, water and waste services	155	7,943,931	105	4,069,271
Construction	1,030	22,465,818	405	10,696,164
Wholesale trade	2,335	49,047,933	720	42,471,593
Retail trade	825	12,162,621	605	17,278,049
Accommodation and food services	215	3,783,038	190	3,968,843
Transport, postal and warehousing	555	9,554,511	230	15,248,803
Information media and telecommunications	440	16,406,472	180	12,772,316
Financial and insurance services	1,390	50,976,585	485	40,209,329
Rental, hiring and real estate services	660	9,770,120	220	8,350,868
Professional, scientific and technical services	2,935	68,862,537	820	45,105,807
Administrative and support services	860	22,577,999	285	8,804,590
Public administration and safety	335	8,169,787	275	11,317,506
Education and training	465	6,252,349	325	21,282,638
Health care and social assistance	220	3,410,011	135	35,785,244
Arts and recreation services	150	3,298,069	85	3,545,159
Other services	430	8,089,533	160	5,406,693
Other ⁴	445	17,648,963	210	11,372,522
Industry total	16,055	378,428,223	6,585	369,056,306
Non-taxable	15	237,481	20	3,585,059
Total	16,125	381,929,275	6,650	373,768,130